

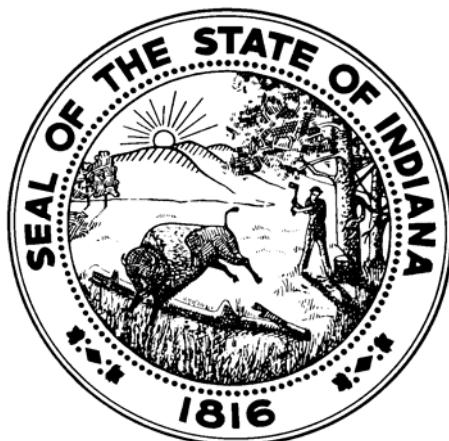
STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

AUDIT REPORT

OF

TOWN COURT
TOWN OF PLAINFIELD
HENDRICKS COUNTY, INDIANA

January 1, 2005 to December 31, 2005



FILED
03/22/2007

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TOWN OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Judge	James D. Spencer	01-01-05 to 12-31-07
Clerk	Lana Pedigo	01-01-05 to 12-31-07
President of the Town Council	Robin Brandgard	01-01-05 to 12-31-07



STATE OF INDIANA

AN EQUAL OPPORTUNITY EMPLOYER

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TO: THE OFFICIALS OF TOWN OF PLAINFIELD, HENDRICKS COUNTY

We have audited the records of the Town Court for the period from January 1, 2005 to December 31, 2005, and certify that the records and accountability for cash and other assets are satisfactory to the best of our knowledge and belief, except as stated in the Audit Results and Comments. The financial transactions of this office are reflected in the Annual Report of Town of Plainfield for the year 2005.

STATE BOARD OF ACCOUNTS

January 31, 2007

TOWN COURT
TOWN OF PLAINFIELD
AUDIT RESULTS AND COMMENTS

BANK ACCOUNT RECONCILIATIONS - Town Court

Depository reconciliations of the fund balances to the bank account balances were not performed for the months of September through December 2006.

Indiana Code 5-13-6-1(e) states in part: "All local investment officers shall reconcile at least monthly the balance of public funds, as disclosed by the records of the local officers, with the balance statements provided by the respective depositories."

DEPOSITS

Receipts in 2005 were not deposited by the end of the next business day on 8 occasions, of the 25 receipts tested. The delays ranged from 2 to 6 days. A limited review of 25 receipts for 2006 revealed that funds were not deposited by the end of the next business day on 16 occasions.

Indiana Code 5-13-6-1(d) states: "A city (other than a consolidated city) or a town shall deposit funds not later than the next business day following the receipt of the funds in depositories (1) selected by the city or town as provided in an ordinance adopted by the city or the town; and (2) approved as depositories of state funds."

TOWN COURT
TOWN OF PLAINFIELD
EXIT CONFERENCE

The contents of this report were discussed on January 31, 2007, with James D. Spencer, Judge. The official response has been made a part of this report and may be found on pages 6 and 7.

TOWN COURT TOWN OF PLAINFIELD

PHONE 838-3710 * 1075 W. MAIN STREET * PLAINFIELD, IN 46168

JUDGE

JAMES D. SPENCER

COURT ADMINISTRATOR

LANA PEDIGO

February 6, 2007

State Board of Account
302 West Washington Street
Room E 418
Indianapolis, IN 46204-2765

Re: OFFICIAL RESPONSE – 2005 State Board of Accounts Audit Report

Dear Sir/Madam:

Pursuant to the Exit Conference Report, a copy of which is attached, received from Victoria Sherwood, State Board of Accounts Field Examiner, and Melissa Hanchar, State Board of Accounts Supervisor at the exit conference on January 31, 2007, this letter is being submitted to file an official response to the audit results and comments set forth in the Plainfield Town Court Audit Results and Comments, a copy of which is also attached. The specific audit results and comments and our responses are set forth below.

BANK ACCOUNT RECONCILIATIONS – Town Court

Depository reconciliations of the fund balances to the bank account balances were not performed for the months of September through December 2006.

TOWN COURT RESPONSE – As discussed with Ms. Sherwood and Ms. Hanchar at the exit conference on January 31, 2007, the bank account reconciliations for the 2005 audit period had been performed and were complete. During 2006, the Town Court experienced staffing difficulties when a full-time staff member resigned in July 2006. From July through October 2006, the Court Administrator was the only remaining staff member to handle and process the significant number of cases, transactions and reconciliations for the Town Court. In November and December 2006 the Court Administrator was training two new staff members, as well as keeping daily court business operating. Due to the shortage of staff during that time period and the mandated requirements that all case dispositions for infractions, ordinance violations and misdemeanors be reported in a timely manner, the bank reconciliations for the months of September through December 2006 for one account, and November and December for the second account had not been completed when Ms. Sherwood reviewed those documents during her audit review. Those depository reconciliations for September through December 2006 have now been completed and are available for review by Ms. Sherwood.

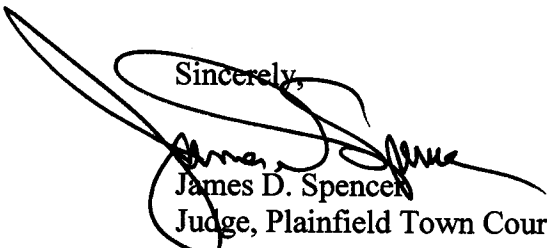
DEPOSITS

Receipts in 2005 were not deposited by the end of the next business day on eight occasions, of the twenty-five receipts tested. The delays ranged from two to six days. A limited review of twenty-five receipts for 2006 revealed that funds were not deposited by the end of the next business day on sixteen occasions.

TOWN COURT RESPONSE – As discussed with Ms. Sherwood and Ms. Hanchar, at the exit conference on January 31, 2007, the majority of these occasions occurred on Tuesdays since the Town Court sessions are conducted on Tuesday evenings and those Court sessions last several hours. Due to the large number of cases docketed in the Court and the resulting late Court sessions on Tuesday evenings, the receipts for those days are secured in a locked and secure area and are then processed for deposit the following day. If the deposits the following day occur after normal banking hours, the deposit date will actually reflect the following banking day rather than the day that the funds were deposited at the bank. It should be noted for the purposes of this response that following the discussions at the exit conference on January 31, the Plainfield Town Court is now depositing all receipts no later than the next business day following the receipt of the funds. Recent deposit receipts are available for review by Ms. Sherwood in order to confirm our compliance with this requirement.

Please include our responses in the final 2005 audit report for the Plainfield Town Court. If you have further questions or comments, please contact me at the address or phone number listed above.

Sincerely,



James D. Spencer
Judge, Plainfield Town Court

State Bd of Accts Letter – 2-6-07